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I hereby certify that the correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on April 25, 2006.


Attorney for Applicants

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No. : 10/642,929 Confirmation No.: 3856
Applicant : Kenji Sakai et al.
Title : POLISHING METHOD AND POLISHING
COMPOSITION USED FOR POLISHING
Filed : August 18, 2003
TC/A.U. : 1763
Examiner : George A. Goudreau
Docket No. : 50007.0100 (2281.2.15)
Customer No. : 20322

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO OFFICE ACTION

Dear Sir:

This paper is filed in response to the Office Action of February 9, 2006. Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.